

SWIDLER BERLIN LLP

The Washington Harbour
3000 K Street, N.W., Suite 300
Washington, D.C. 20007-5116
Phone 202.424.7500
Fax 202.424.7647
www.swidlaw.com

January 4, 2006

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VIA COURIER

JAN - 4 2006

Marlene H. Dortch, Secretary
Office of the Secretary
Federal Communications Commission
c/o Natek, Inc.
236 Massachusetts Avenue, N.E.
Suite 110
Washington, DC 20002
Attn: Wireline Competition Bureau

Federal Communications Commission
Office of Secretary

Re: **WC Docket No. 05-70: Domestic Section 214 Application for Assignment of Assets of IDS Telcom, LLC to IDS Telcom Corp.**
NOTICE OF CONSUMMATION

Dear Ms. Dortch:

MCG Capital Corporation ("MCG"), IDS Telcom, LLC ("Old IDS") and IDS Telcom Corp. ("New IDS") (MCG, Old IDS and New IDS, collectively, the "Parties"), by the undersigned counsel, hereby notify the Commission that, on October 18, 2005, the Parties completed the transaction approved by the Commission's Public Notice released on April 7, 2005. See DA No. 05-1040.

An original and six (6) copies of this notification letter are enclosed. Kindly date-stamp the extra copy of this filing and return it in the self-addressed, postage-paid envelope provided. Should you have any questions, please do not hesitate to contact us.

Respectfully submitted,

Brett P. Ferenchak

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